

EXHIBIT A

AMERICAN ARBITRATION ASSOCIATION

Sofco Erectors, Inc.,	:	
	:	
Claimant,	:	AAA Case No. 01-18-0001-3790
	:	
v.	:	Arbitrator John E. Sands
	:	
Ohio Operating Engineers Pension Fund,	:	
	:	
Respondent.	:	

AFFIDAVIT OF ADMINISTRATOR CAROL A. WILSON

STATE OF OHIO)
) SS:
COUNTY OF FRANKLIN)

I, Carol A. Wilson, being first duly cautioned and sworn, depose and state:

1. I am the Administrator of the Ohio Operating Engineers Pension Fund (the “Pension Fund”). As Administrator, I have been directed and authorized by the Trustees to pursue and collect all liabilities owed to the Pension Fund, including but not limited to claims against employers for withdrawal liability. The following is based upon the Pension Fund’s records and my personal knowledge.

2. Sofco Erectors, Inc. (“Sofco”) was a party to a series of collective bargaining agreements with the International Union of Operating Engineers, Local 18 (“Local 18” or the “Union”), since at least the 1980’s, which obligated Sofco to make contributions to the Pension Fund. Copies of signature pages of prior collective bargaining agreements between the Union and Sofco Erectors, Inc. are attached hereto as Exhibit 1.

3. Sofco was a party to the collective bargaining agreement (“CBA”) between AGC of Ohio and Local 18 (also known as the AGC Building Agreement), dated May 8, 2013 through April 30, 2017. The CBA’s geographic jurisdiction includes most of the counties in Ohio and some counties in Kentucky, including the Cincinnati and Columbus markets.

4. The Pension Fund provides pension and certain disability benefits to participants and their beneficiaries. The Trustees of the Pension Fund are fiduciaries of the Pension Fund under ERISA 402(a), 29 U.S.C. §1102(a).

5. Sofco terminated the CBA effective April 30, 2017. Following the termination of the CBA, no contributions have been made by Sofco to the Pension Fund.

6. The Pension Fund was notified that Sofco is still performing work in the geographic jurisdiction of the CBA for which contributions were previously required.

7. Based on this information, the Pension Fund asked its actuary, Dan Ciner of Segal, to determine Sofco's withdrawal liability based on its complete withdrawal from the Pension Fund in the plan year ending July 31, 2017. The Fund provided Sofco's contribution history to Mr. Ciner for use in his calculations. A true and accurate copy of Sofco's contribution history for the period of August 1998 through the termination of the CBA is attached hereto as Exhibit 2.

8. A copy of the Pension Fund's withdrawal liability assessments, dated August 29, 2017, is attached hereto as Exhibit 3. These assessments were served by the Pension Fund upon Sofco on or about August 31, 2017.

9. The Pension Fund assessed partial withdrawal liability for the plan years ending July 31, 2011 (\$344,627) and July 31, 2012 (\$111,358), based on the decline in contributions from Sofco over a three-year testing period.

10. The Pension Fund assessed complete withdrawal liability in the amount of \$368,315 for the plan year ending July 31, 2017.

11. When a new employer signs with the Union, the Pension Fund assigns that employer a unique contractor identification number. That number is listed on the contribution reporting form submitted each month to the Fund.

12. Sofco Erectors, Inc. was assigned a contractor number of 6794-5. It contributed to the Fund under that name and contractor number without interruption until the April 2017 termination of the CBA.

13. Southern Ohio Fabricators, Inc. has never been a contributing employer to the Fund, and the Fund has no record of any collective bargaining agreement in effect between the Union and Southern Ohio Fabricators, Inc.

14. The Fund has no record of Sofco executing a new collective bargaining agreement with the Union dated April 1, 2004. The Fund was not notified of any asset purchase involving Sofco in April 2004, until Sofco submitted its Supplemental Request for Review dated November 29, 2017.


15. Immediately before and after April 1, 2004, Sofco made contributions to the Fund on behalf of the same employees. As examples, attached hereto as Exhibit 4 are contribution reporting forms submitted by Sofco Erectors, Inc. under contractor number 6794-5 for January and October 2003. Sofco continued to make contributions using the same contribution reporting form and contractor number from 2003 through the termination in the CBA in 2017.

Further Affiant Sayeth Naught,



Carol A. Wilson

Sworn to before me and subscribed in my presence this 22nd day of February, 2019.



Notary Public



SUSAN R. EBBELER
NOTARY PUBLIC
FOR THE
STATE OF OHIO
My Commission Expires
November 29, 2023

CODE No.	<u>556794</u>
NEW	<input type="checkbox"/>
OLD	<input checked="" type="checkbox"/>
CODE No. CHECKED	
ASSIGNED BY	<u>SH</u>

ACCEPTANCE OF AGREEMENT

In consideration of the benefits to be derived and other good and valuable consideration, the undersigned contractor or successors, although not a member of the AGC of Ohio Labor Relations Division does hereby join in, adopt, accept and become a party to the collective bargaining agreement heretofore made by the AGC of Ohio Labor Relations Division with the International Union of Operating Engineers, Local 18 and its Branches, (AFL-CIO) including all of the provisions therein, and those pertaining to contributions to Trust Funds providing for Health & Welfare, Pension, Apprenticeship Training, or any other fringe benefits, and agree to be bound by any Trust Agreement hereafter entered into between these parties and agrees to make contributions as required and authorizes these parties to name the Trustees and the terms and conditions of the Trusts as if made by the undersigned.

SOFCO Erectors, Inc
Name of Employer (Printed)
10360 WAYNE AVE
Employer Address
CINCINNATI OH 45215
City State Zip Code
513 771 1600
Area Code & Telephone
[Signature] 9/17/04
Authorized Employer Representative (Signature) Date
JAMES W. LEWIS
Authorized Employer Representative (Printed)
INTERNATIONAL UNION OF OPERATING ENGINEERS,
LOCAL 18 AND ITS BRANCHES, (AFL-CIO)
[Signature]
District Representative (Signature)
FRINGE OFFICE COPY 85 (USE NO CARBON) ✓

CODE No.	556794
NEW	OLD
CODE No. CHECKED	MAAC
ASSIGNED BY	WPA

Accepted Signature

(Acceptance of Agreement - Continued)

INITIAL ONE, failure to initial either 1 or 2 binds Employer to Apprenticeship payment under option #2 below:

- 1 ☒ The undersigned Employer elects to pay the Associated Contractors of Ohio, Inc., Construction Industry Advancement Fund the total sum per hour for each hour worked by my employees who are working within the bargaining unit as per Article XI, Para. 100 and 100a.
- 2 ☐ The undersigned Employer does not elect to pay the total sum to the Associated Contractors of Ohio, Inc., Construction Industry Fund but does elect to pay .02 (2¢) per hour plus the total amount of the Construction Industry Advancement Fund to the Apprenticeship Fund as per Article XI, Para. 100c.

SOFCO Erectors Inc.
 Name of Company
10333 WAYNE AVE
 Company Address
Cincinnati Ohio 45215
 City State Zip Code
771-1600
 Company Phone
[Signature]
 Authorized Company Representative
 INTERNATIONAL UNION OF OPERATING
 ENGINEERS, LOCALS NOS. 18, 18A, 18B and 18RA
[Signature]
 District Representative

DS SOFCO Erectors, Inc. AR

CODE No.	556794
NEW	OLD <input checked="" type="checkbox"/>
CODE No. CHECKED	
ASSIGNED BY	FCW

WPA

3/12/84

ACCEPTANCE OF AGREEMENT

In consideration of the benefits to be derived and other good and valuable consideration, the undersigned contractor or successor although not a member of the Ohio Building Chapter Labor Relations Division, A.G.C., does hereby join in, adopt, accept and become a party to the collective bargaining agreement heretofore made by the Ohio Building Chapter Labor Relations Division, A.G.C., with the International Union of Operating Engineers Local 18, 18A, 18B and 18RA (AFL-CIO) including all of the provisions therein, and those pertaining to contributions to Trust Funds providing for Health & Welfare, Pension, Apprenticeship Training, or any other fringe benefits and agree to be bound by any Trust Agreement hereafter entered into between these parties and agrees to make contributions as required and authorizes these parties to name the Trustees to administer said funds and ratifies and accepts such Trustees and the terms and conditions of the Trusts as if made by the undersigned.

James E. Laroche, Inc.
Name of Company

10333 WAXMIE
Company Address

CINCINNATI, OH 45215
City State Zip Code

513-771-1600
Company Phone

[Signature]
Authorized Company Representative

2/1/84
Date

INTERNATIONAL UNION OF OPERATING
ENGINEERS, LOCAL 18, 18A, 18B and 18RA
(AFL-CIO)

[Signature]
District Representative

UNION HEAD QUARTERS COPY-- (Use no carbon)

000679400-5 Sofco Erectors 8/1/1998-termination

Work Period	Rpt Quantity	Rate	Reported Amount
199808	1,859.00	2.5000	4,647.50
199809	1,619.50	2.5000	4,048.75
199810	1,619.50	2.5000	4,048.75
199811	1,659.50	2.5000	4,148.75
199812	1,441.50	2.5000	3,603.75
199901	1,003.00	2.5000	2,507.50
199902	1,215.50	2.5000	3,038.75
199903	1,342.50	2.5000	3,356.25
199904	1,690.00	2.5000	4,225.00
199905	1,346.00	2.7500	3,701.50
199906	2,135.00	2.7500	5,871.36
199907	1,946.50	2.7500	5,352.93
199908	2,108.50	2.7500	5,798.45
199909	3,085.00	2.7500	1,003.20
199910	2,758.50	2.7500	7,586.03
199911	2,549.00	2.7500	7,009.81
199912	4,256.00	2.7500	11,704.09
200001	4,018.00	2.7500	11,049.63
200002	3,999.00	2.7500	10,997.36
200003	4,176.50	2.7500	11,485.50
200004	3,332.50	2.7500	9,164.46
200005	1,384.00	3.0000	5,051.62
200006	1,820.50	3.0000	5,461.50
200007	2,183.00	3.0000	6,549.00
200008	3,217.00	3.0000	9,651.00
200009	1,865.00	3.0000	5,595.00
200010	2,185.00	3.0000	6,555.00
200011	2,649.00	3.0000	7,947.00
200012	1,644.50	3.0000	4,933.50
200101	1,856.00	3.0000	5,568.00
200102	1,544.50	3.0000	4,633.50
200103	927.00	3.0000	2,781.00
200104	959.50	3.0000	2,878.50
200105	1,059.50	3.0000	3,178.50
200106	996.50	3.0000	2,989.50
200107	1,182.00	3.0000	3,546.00
200108	1,614.00	3.0000	4,842.00
200109	1,043.00	3.0000	3,129.00
200110	1,134.00	3.0000	3,402.00
200111	1,239.50	3.0000	3,718.50
200112	1,179.00	3.0000	3,537.00
200201	1,130.00	3.0000	3,390.00
200202	1,095.50	3.0000	3,286.50
200203	1,282.00	3.0000	3,846.00
200204	1,458.00	3.0000	4,374.00
200205	1,762.00	3.0000	5,286.00
200206	1,207.50	3.0000	3,622.50
200207	1,207.00	3.0000	3,621.00
200208	1,373.00	3.0000	4,119.00

Work Period	Rpt Quantity	Rate	Reported Amount
200209	1,837.50	3.0000	5,512.50
200210	2,121.00	3.0000	6,363.00
200211	1,066.00	3.0000	3,198.00
200212	859.00	3.0000	2,577.00
200301	608.00	3.0000	1,824.00
200302	313.00	3.0000	939.00
200303	948.50	3.0000	2,845.50
200304	796.00	3.0000	2,388.00
200305	747.00	3.0000	2,241.00
200306	954.50	3.0000	2,863.50
200307	690.00	3.0000	2,070.00
200308	674.00	3.0000	2,022.00
200309	938.00	3.0000	2,814.00
200310	1,315.50	3.0000	3,946.50
200311	1,791.50	3.0000	5,374.50
200312	1,154.50	3.0000	3,463.50
200401	834.00	3.0000	2,502.00
200402	414.00	3.0000	1,242.00
200403	603.50	3.0000	1,810.50
200404	360.00	3.0000	1,080.00
200405	552.00	3.0000	1,656.00
200406	866.50	3.0000	2,599.50
200407	1,358.50	3.0000	4,075.50
200408	1,634.50	3.0000	4,903.50
200409	1,709.50	3.0000	5,128.50
200410	980.00	3.0000	2,940.00
200411	759.50	3.0000	2,278.50
200412	1,130.50	3.0000	3,391.50
200501	840.50	3.0000	2,521.50
200502	782.50	3.0000	2,347.50
200503	1,343.50	3.0000	4,030.50
200504	1,201.00	3.0000	3,603.00
200505	528.50	3.0000	1,585.50
200506	575.00	3.0000	1,725.00
200507	322.00	3.0000	966.00
200508	911.00	3.0000	2,733.00
200509	1,327.00	3.0000	3,981.00
200510	1,827.50	3.0000	5,482.50
200511	1,040.00	3.0000	3,120.00
200512	521.00	3.0000	1,563.00
200601	549.00	3.0000	1,647.00
200602	585.00	3.0000	1,755.00
200603	1,201.50	3.0000	3,604.50
200604	1,098.50	3.0000	3,295.50
200605	1,169.00	3.0000	3,857.70
200606	1,304.50	3.3000	4,304.85
200607	995.00	3.3000	3,283.50
200608	2,196.50	3.3000	7,248.45
200609	1,460.00	3.3000	4,818.00
200610	1,012.50	3.3000	3,341.25

Work Period	Rpt Quantity	Rate	Reported Amount
200611	1,371.50	3.3000	4,525.95
200612	1,436.50	3.3000	4,740.45
200701	691.50	3.3000	2,281.95
200702	304.00	3.3000	1,003.20
200703	248.00	3.3000	818.40
200704	226.00	3.3000	745.80
200705	841.00	3.6500	2,775.30
200706	851.00	3.6500	2,990.65
200707	415.00	3.6500	1,514.75
200708	1,757.00	3.6500	6,413.05
200709	1,515.50	3.6500	5,531.60
200710	1,384.00	3.6500	5,051.62
200711	747.00	3.6500	2,726.56
200712	344.50	3.6500	1,257.44
200801	916.50	3.6500	3,345.23
200802	1,420.00	3.6500	5,183.00
200803	889.00	3.6500	3,244.85
200804	1,728.00	3.6500	6,307.20
200805	953.50	4.0000	3,814.00
200806	72.00	4.0000	288.00
200807	251.00	4.0000	1,004.00
200808	160.00	4.0000	640.00
200809	40.00	4.0000	160.00
200810	128.50	4.0000	514.00
200811	155.50	4.0000	622.00
200812	377.00	4.0000	1,508.00
200901	250.00	4.0000	1,000.00
200902	22.00	4.0000	88.00
200903	128.00	4.0000	512.00
200904	40.00	4.0000	160.00
200905	0.00	4.0000	0.00
200906	120.00	4.0000	480.00
200907	186.50	4.0000	746.00
200908	120.00	4.0000	480.00
200909	16.00	4.0000	64.00
200910	48.00	4.5000	216.00
200911	0.00	4.5000	0.00
200911	104.00	4.5000	468.00
200912	0.00	4.5000	0.00
201001	32.00	4.5000	144.00
201002	120.00	4.5000	540.00
201003	0.00	4.5000	0.00
201003	0.00	4.5000	0.00
201004	0.00	4.5000	0.00
201005	0.00	4.5000	0.00
201006	0.00	5.0000	0.00
201007	0.00	5.0000	0.00
201008	0.00	5.0000	0.00
201012	152.00	5.0000	760.00
201101	182.00	5.0000	910.00

Work Period	Rpt Quantity	Rate	Reported Amount
201102	48.00	5.0000	240.00
201103	144.00	5.0000	720.00
201104	136.00	5.0000	680.00
201105	145.00	5.5000	797.50
201106	183.00	5.5000	1,006.50
201107	133.00	5.5000	731.50
201108	175.00	5.5000	962.50
201109	133.00	5.5000	731.50
201110	332.00	5.5000	1,826.00
201111	200.00	5.5000	1,100.00
201112	252.00	5.5000	1,386.00
201201	106.00	5.5000	583.00
201202	166.00	5.5000	913.00
201203	145.00	5.5000	797.50
201204	120.00	5.5000	660.00
201205	241.00	5.7500	1,385.75
201206	170.00	5.7500	977.50
201207	132.00	5.7500	759.00
201208	438.00	5.7500	2,518.50
201209	317.00	5.7500	1,822.75
201210	342.00	5.7500	1,966.50
201211	200.00	5.7500	1,150.00
201212	128.00	5.7500	736.00
201301	176.00	5.7500	1,012.00
201302	152.00	5.7500	874.00
201303	272.50	5.7500	1,566.88
201304	363.00	5.7500	2,087.25
201305	198.00	5.7500	1,138.50
201305	392.00	6.0000	2,352.00
201306	152.00	6.0000	912.00
201307	312.00	6.0000	1,872.00
201308	182.00	6.0000	1,092.00
201309	152.00	6.0000	912.00
201310	585.00	6.0000	3,510.00
201311	430.00	6.0000	2,580.00
201312	208.00	6.0000	1,248.00
201401	272.00	6.0000	1,632.00
201402	160.00	6.0000	960.00
201403	160.00	6.0000	960.00
201404	160.00	6.0000	960.00
201405	432.00	6.0000	2,592.00
201406	0.00	6.0000	-78.00
201406	419.00	6.0000	2,592.00
201407	674.00	6.0000	4,044.00
201408	872.50	6.0000	5,235.00
201409	707.00	6.0000	4,242.00
201410	576.00	6.0000	3,456.00
201411	534.00	6.0000	3,204.00
201412	545.50	6.0000	3,273.00
201501	349.00	6.0000	2,094.00

Work Period	Rpt Quantity	Rate	Reported Amount
201502	363.50	6.0000	2,181.00
201503	263.50	6.0000	1,581.00
201504	248.00	6.0000	1,488.02
201505	522.50	6.0000	3,135.00
201506	326.00	6.0000	1,956.00
201507	219.50	6.0000	1,317.00
201508	-4.00	6.0000	-24.00
201508	412.00	6.0000	2,472.00
201509	1,169.00	6.0000	7,014.00
201510	585.50	6.0000	3,513.00
201511	-64.00	6.0000	-384.00
201511	304.00	6.0000	1,824.00
201512	289.00	6.0000	1,734.00
201601	663.00	6.0000	3,978.00
201602	563.00	6.0000	3,378.00
201603	372.50	6.0000	2,235.00
201604	224.00	6.0000	1,344.00
201605	189.00	6.0000	1,134.00
201606	470.00	6.0000	2,820.00
201607	304.00	6.0000	1,824.00
201608	240.00	6.0000	1,440.00
201609	232.00	6.0000	1,392.00
201610	314.50	6.0000	1,887.00
201611	416.00	6.0000	2,496.00
201612	225.99	6.0000	1,355.95
201701	228.00	6.0000	1,368.00
201702	513.00	6.0000	3,078.00
201703	511.50	6.0000	3,069.00
	186,831.99		623,659.79



101 North Wacker Drive Suite 500 Chicago, IL 60606-1724
T 312.984.8619 www.segalco.com

Daniel V. Ciner, MAAA, EA
Senior Vice President and Actuary
dciner@segalco.com

August 29, 2017

VIA E-MAIL

Ms. Samantha Polsinelli
Ohio Operating Engineers Fringe Benefit Programs
1180 Dublin Road
Columbus, Ohio 43212

**Re: Ohio Operating Engineers Pension Fund – Partial and Complete Withdrawal Liability
Calculations for Sofco Erectors, Inc.**

Dear Ms. Polsinelli:

As requested, we have updated the withdrawal liability calculation for Sofco Erectors, Inc. assuming three partial withdrawals in the Plan years ended July 31 of 2011, 2012, and 2013, respectively, and a complete withdrawal in the Plan year ended July 31, 2017. As described below, we look to Fund Counsel regarding interpretations as to assessment of withdrawal liability for construction industry employers.

- For the Plan year ended July 31, 2011, the calculated amount of partial withdrawal liability is \$344,627, which can be paid in 19 quarterly payments of \$20,239 and a final payment of \$8,327.
- For the Plan year ended July 31, 2012, the calculated amount of partial withdrawal liability is \$111,358 (after application of the credit for the prior partial withdrawal as of July 31, 2011), which can be paid in six quarterly payments of \$17,294 and a final payment of \$10,652.
- For the Plan year ended July 31, 2013, the calculated amount of partial withdrawal liability is \$0 (after application of the credit for the prior partial withdrawals as of July 31, 2011 and 2012).
- For the Plan year ended July 31, 2017, the calculated amount of complete withdrawal liability is \$368,315 (after application of the credit for the prior partial withdrawals as of July 31, 2011, 2012, and 2013), which can be paid in 40 quarterly payments of \$12,320 and a final payment of \$2,721.

The above withdrawal liability calculations are based on the asset values and liabilities stated in the July 31, 2008, 2009, 2010, and 2016 withdrawal liability reports, respectively. In addition, they are based on the contribution information provided in your e-mails dated May 1, 2017 and May 9, 2017, including maximum hourly contribution rates of \$4.00, \$4.50, and \$6.00 for the 10-year periods ended July 31, 2009, 2010, and 2017, respectively.

Under Section 4205(b)(1) of ERISA, a partial withdrawal occurs when contribution hours in each of three consecutive years (the “three-year testing period”) are at least 70% less than the average of the two highest years of contribution hours during the five years preceding the three-year testing period. Based on the information you provided us, Sofco Erectors, Inc. incurred three consecutive 70% declines for the three-year testing periods that ended in 2011, 2012, and 2013.

Ms. Samantha Polsinelli
Ohio Operating Engineers Fringe Benefit Programs
August 29, 2017
Page 2

Under Section 4208(d)(1) of ERISA, for construction industry employers in construction industry plans, partial withdrawal liability is assessable when work continues for an insubstantial portion of the employer's work in the jurisdiction of the collective bargaining agreement. The calculations included in this letter assume that this employer will be assessed partial withdrawal liability for each partial withdrawal. We defer to Fund Counsel's interpretation as to whether partial withdrawal liability is assessable to this employer.

Under Section 4206 of ERISA, partial withdrawal liability based on a 70% decline in contribution hours is calculated as a fraction of the amount that would be payable if there were a complete withdrawal by this employer on the last day of the first Plan year in the three-year testing period (i.e., in 2009, 2010, and 2011 for the 2011, 2012, and 2013 partial withdrawals, respectively). This fraction equals the ratio of the employer's contribution hours for the Plan year following the end of the three-year testing period to the average contribution hours during the five years preceding the first year of the three-year testing period.

Under Section 4206 of ERISA, any withdrawal liability (either complete or partial) for an employer is reduced by the amount of any partial withdrawal liability of the employer with respect to the Plan for a previous year. We have determined the amount of credit for the prior partial withdrawals, and have offset the partial withdrawal liability for the Plan years ended July 31, 2012 and July 31, 2013, as well as the complete withdrawal liability as of July 31, 2017, by the respective credit amounts.

We have enclosed exhibits showing the details of our calculations as follows:

For the July 31, 2011 partial withdrawal:

- Exhibit A – Determination of Partial Withdrawal
- Exhibit B – Calculation of the Allocable Amount of Unfunded Vested Benefits
- Exhibit C – Determination of Withdrawal Liability
- Exhibit D – Determination of Payment Schedule under ERISA Section 4219
- Exhibit E – Basis for Determining Withdrawal Liability

For the July 31, 2012 partial withdrawal:

- Exhibit F – Determination of Partial Withdrawal
- Exhibit G – Calculation of the Allocable Amount of Unfunded Vested Benefits
- Exhibit H – Development of Credit for Prior (July 31, 2011) Partial Withdrawal
- Exhibit I – Determination of Withdrawal Liability
- Exhibit J – Determination of Payment Schedule under ERISA Section 4219
- Exhibit K – Basis for Determining Withdrawal Liability

For the July 31, 2013 partial withdrawal:

- Exhibit L – Determination of Partial Withdrawal
- Exhibit M – Calculation of the Allocable Amount of Unfunded Vested Benefits
- Exhibit N – Development of Credit for Prior (July 31, 2011 and July 31, 2012) Partial Withdrawals
- Exhibit O – Determination of Withdrawal Liability
- Exhibit P – Basis for Determining Withdrawal Liability

Ms. Samantha Polsinelli
Ohio Operating Engineers Fringe Benefit Programs
August 29, 2017
Page 3

For the July 31, 2017 complete withdrawal:

Exhibit Q – Calculation of the Allocable Amount of Unfunded Vested Benefits
Exhibit R – Development of Credit for Prior (July 31, 2011, 2012, and 2013) Partial Withdrawals
Exhibit S – Determination of Withdrawal Liability
Exhibit T – Determination of Payment Schedule under ERISA Section 4219
Exhibit U – Basis for Determining Withdrawal Liability

As with all withdrawals, the assessment of withdrawal liability is subject to Fund Counsel review. Please let us know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'DVC', followed by a horizontal line.

Daniel V. Ciner
Enclosures

cc: Ms. Carol Wilson (w/enclosures)
Ms. Megan Kelly (w/enclosures)

5685716v1/05517.008

EXHIBIT A

Ohio Operating Engineers Pension Fund

DETERMINATION OF A PARTIAL WITHDRAWAL AS OF JULY 31, 2011

Employer Name: **Sofco Erectors, Inc.**

End of Three-Year Testing Cycle: 07/31/2011

Plan Year Ended 7/31	Contribution Base Units (Hours)	2-Year Average of Highest CBUs	Ratio of Hours to Maximum Average CBU
2011	1,123.00	12,253.50	9%
2010	440.00	12,253.50	4%
2009	1,607.50	12,253.50	13%
2008	11,978.00		
2007	11,053.50		
2006	12,529.00		
2005	11,807.00		
2004	10,862.00		

A partial withdrawal has occurred as of July 31, 2011.

EXHIBIT B

Ohio Operating Engineers Pension Fund
 CALCULATION OF ALLOCABLE AMOUNT OF UNFUNDED VESTED BENEFITS
 For a Withdrawal in the Plan Year Ended July 31, 2009

Employer
Name:

Sofco Erectors, Inc.

Year Ended ¹	Unamortized Balance of Withdrawal Liability Pools		Contributions During 5-Year Period Ended Prior to Date Pool Established		Liability Allocated: (5) divided by (4), times the sum of (2) and (3) (6)
	<u>Basic²</u>	<u>Reallocated³</u>	<u>Total Plan Contributions⁴</u>	<u>Obligated Employer Contributions⁵</u>	
<u>July 31</u> (1)	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	
2003	\$195,618,368	\$0	\$178,834,875	\$291,244	\$318,577
2004	(21,738,368)	0	183,435,933	275,279	(32,622)
2005	103,632,017	0	184,525,945	211,259	118,646
2006	(136,835,103)	0	187,236,038	189,279	(138,328)
2007	31,859,110	0	192,258,544	180,029	29,833
2008	138,233,538	0	202,969,173	187,255	<u>127,531</u>
Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal (Sum of Column 6)					\$423,637

¹ Years not shown have no withdrawal liability components.

² Original value of the changes in the unfunded vested benefits, written down 5% per year.

³ Original value of non-assessable or non-collectible withdrawal liability, written down 5% per year.

⁴ Total fund contributions for the Plan year listed and the four preceding years, excluding contributions from withdrawn significant employers who withdrew on or before the date the pool was established.

⁵ Obligated employer contributions for the Plan year listed and the four preceding years, including contributions owed but not yet paid.

Ohio Operating Engineers Pension Fund

DETERMINATION OF WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2011

Employer Name: Sofco Erectors, Inc.

A.	Preliminary Allocable Amount of Unfunded Vested Benefits	\$423,637
B.	De Minimis Reduction Under ERISA Section 4209	
	(1) Lesser of 0.75% of Unfunded Vested Benefits or \$50,000	\$50,000
	(2) Reduction: $\$100,000 + (B)(1) - (A)$ but not greater than (B)(1) nor less than zero	\$0
C.	Net Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal	\$423,637
D.	Total Contribution Hours in the Five-Year Period 08/01/2003 – 07/31/2008	58,229.50
E.	Average Contribution Hours in Five-Year Period $[(D) \div 5]$	11,645.90
F.	Contribution Hours 08/01/2011 - 07/31/2012	2,172.00
G.	Partial Withdrawal Liability Factor: $1 - [(F) \div (E)]$	81.349660%
H.	Withdrawal Liability: $(C) \times (G)$	\$344,627

Ohio Operating Engineers Pension Fund
 DETERMINATION OF PAYMENT SCHEDULE UNDER ERISA SECTION 4219
 For a Partial Withdrawal in the Plan Year Ended July 31, 2011

Employer Name: Sofco Erectors, Inc.

(1) Employer Base Units (hours) history:

<u>Year Ended</u>	<u>Hours</u>	<u>3-Year Average Hours</u>
<u>July 31</u>		
1999	18,877.50	N/A
2000	35,670.50	N/A
2001	20,085.50	24,877.83
2002	15,351.50	23,702.50
2003	12,313.50	15,916.83
2004	10,862.00	12,842.33
2005	11,807.00	11,660.83
2006	12,529.00	11,732.67
2007	11,053.50	11,796.50
2008	11,978.00	11,853.50

- | | |
|--------------------------------------------------------------------------------------------|------------|
| (2) Average Base Units for highest 3 consecutive years during 10 years ended July 31, 2008 | 24,877.83 |
| (3) Highest contribution rate during 10 years ending July 31, 2009 | \$4.00 |
| (4) Partial withdrawal liability fraction (see Exhibit C, Item G) | 81.349660% |
| (5) Annual payment = (2) x (3) x (4) [rounded up to the nearest \$4] | \$80,956 |
| (6) Quarterly payment = (5) / 4 | \$20,239 |
| (7) Number of Full Years of Payment | 4 |
| (8) Remaining Balance After 4 Years | \$69,044 |
| (9) Number of Full Quarterly Payments in Year 5: | 3 |
| (10) Amount of Remaining Payment = (8) - (6) x (9) | \$8,327 |

EXHIBIT E

Ohio Operating Engineers Pension Fund

BASIS FOR DETERMINING WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2011

1. Withdrawal liability computed using the “Presumptive Method” as described in ERISA Section 4211(b).
2. Census data collected as of July 31, 2008.
3. All assumptions per the July 31, 2008 withdrawal liability report.
4. Market value of assets based on audited financial statements as of July 31, 2008.
5. Total plan contributions are as reported in the audited financial statements.
6. Historical contributions of previously withdrawn employers and employer for which this calculation was performed are as reported by the Fund Office.
7. We are aware of no other participating employers belonging to the same controlled group as the employer for which this calculation was completed.
8. We are unaware of any application of ERISA Section 4225 on this assessment and defer to the Fund Administrator and Legal Counsel to determine whether it applies.

EXHIBIT F

Ohio Operating Engineers Pension Fund

DETERMINATION OF A PARTIAL WITHDRAWAL AS OF JULY 31, 2012

Employer Name: **Sofco Erectors, Inc.**

End of Three-Year Testing Cycle: 07/31/2012

Plan Year Ended 7/31	Contribution Base Units (Hours)	2-Year Average of Highest CBUs	Ratio of Hours to Maximum Average CBU
2012	2,172.00	12,253.50	18%
2011	1,123.00	12,253.50	9%
2010	440.00	12,253.50	4%
2009	1,607.50		
2008	11,978.00		
2007	11,053.50		
2006	12,529.00		
2005	11,807.00		

A partial withdrawal has occurred as of July 31, 2012.

EXHIBIT G

Ohio Operating Engineers Pension Fund
 CALCULATION OF ALLOCABLE AMOUNT OF UNFUNDED VESTED BENEFITS
 For a Withdrawal in the Plan Year Ended July 31, 2010

Employer Name: Sofco Erectors, Inc.

Year Ended ¹	Unamortized Balance of Withdrawal Liability Pools		Contributions During 5-Year Period Ended Prior to Date Pool Established		Liability Allocated: (5) divided by (4), times the sum of (2) and (3)
	Basic ²	Reallocated ³	Total Plan Contributions ⁴	Obligated Employer Contributions ⁵	
July 31	(1)	(2)	(3)	(4)	(5)
2003	\$182,577,144	\$0	\$178,834,875	\$291,244	\$297,339
2004	(20,379,720)	0	183,435,933	275,279	(30,583)
2005	97,536,016	0	184,525,945	211,259	111,666
2006	(129,233,153)	0	187,236,038	189,279	(130,643)
2007	30,182,315	0	192,258,544	180,029	28,262
2008	131,321,861	0	202,969,173	187,255	121,155
2009	357,008,602	0	210,884,752	161,099	<u>272,726</u>
Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal (Sum of Column 6)					\$669,922

¹ Years not shown have no withdrawal liability components.

² Original value of the changes in the unfunded vested benefits, written down 5% per year.

³ Original value of non-assessable or non-collectible withdrawal liability, written down 5% per year.

⁴ Total fund contributions for the Plan year listed and the four preceding years, excluding contributions from withdrawn significant employers who withdrew on or before the date the pool was established.

⁵ Obligated employer contributions for the Plan year listed and the four preceding years, including contributions owed but not yet paid.

EXHIBIT H

Ohio Operating Engineers Pension Fund
DEVELOPMENT OF CREDIT FOR PRIOR PARTIAL WITHDRAWAL
For a Partial Withdrawal in the Plan Year Ended July 31, 2012

A: Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$ 397,196
B: Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....	0.813497
C: Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$ 344,627
D: Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$ 423,637
E: Credit for prior partial withdrawal [$A \times B \times C / (D \times B)$].....	\$ 323,117

Note: Per ERISA Section 4206.10, the plan year in which the partial withdrawal occurred for purposes of the above calculations is deemed to be the first year of the 3-year testing period.

EXHIBIT I

Ohio Operating Engineers Pension Fund

DETERMINATION OF WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2012

Employer Name: Sofco Erectors, Inc.

A.	Preliminary Allocable Amount of Unfunded Vested Benefits	\$669,922
B.	De Minimis Reduction Under ERISA Section 4209	
(1)	Lesser of 0.75% of Unfunded Vested Benefits or \$50,000	\$50,000
(2)	Reduction: $\$100,000 + (B)(1) - (A)$ but not greater than (B)(1) nor less than zero	\$0
C.	Net Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal	\$669,922
D.	Total Contribution Hours in the Five-Year Period 08/01/2004 – 07/31/2009	48,975.00
E.	Average Contribution Hours in Five-Year Period $[(D) \div 5]$	9,795.00
F.	Contribution Hours 08/1/2012 - 07/31/2013	3,442.50
G.	Partial Withdrawal Liability Factor: $1 - [(F) \div (E)]$	64.854518%
H.	Net Allocable Share of Unfunded Vested Benefits for Partial Withdrawal: $(C) \times (G)$	\$ 434,475
I.	Credit for Prior (July 31, 2011) Partial Withdrawal	\$323,117
J.	Withdrawal Liability: $(H) - (I)$, but not less than zero	\$111,358

EXHIBIT J

Ohio Operating Engineers Pension Fund
 DETERMINATION OF PAYMENT SCHEDULE UNDER ERISA SECTION 4219
 For a Partial Withdrawal in the Plan Year Ended July 31, 2012

Employer Name: Sofco Erectors, Inc.

(1) Employer Base Units (hours) history:

<u>Year Ended</u>	<u>Hours</u>	<u>3-Year Average Hours</u>
<u>July 31</u>		
2000	35,670.50	N/A
2001	20,085.50	N/A
2002	15,351.50	23,702.50
2003	12,313.50	15,916.83
2004	10,862.00	12,842.33
2005	11,807.00	11,660.83
2006	12,529.00	11,732.67
2007	11,053.50	11,796.50
2008	11,978.00	11,853.50
2009	1,607.50	8,213.00

- | | |
|--------------------------------------------------------------------------------------------|------------|
| (2) Average Base Units for highest 3 consecutive years during 10 years ended July 31, 2009 | 23,702.50 |
| (3) Highest contribution rate during 10 years ending July 31, 2010 | \$4.50 |
| (4) Partial withdrawal liability fraction (see Exhibit I, Item G) | 64.854518% |
| (5) Annual payment = (2) x (3) x (4) [rounded up to the nearest \$4] | \$69,176 |
| (6) Quarterly payment = (5) / 4 | \$17,294 |
| (7) Number of Full Years of Payment | 1 |
| (8) Remaining Balance After 1 Year | \$45,240 |
| (9) Number of Full Quarterly Payments in Year 2: | 2 |
| (10) Amount of Remaining Payment = (8) - (6) x (9) | \$10,652 |

Ohio Operating Engineers Pension Fund

BASIS FOR DETERMINING WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2012

1. Withdrawal liability computed using the "Presumptive Method" as described in ERISA Section 4211(b).
2. Census data collected as of July 31, 2009.
3. All assumptions per the July 31, 2009 withdrawal liability report.
4. Market value of assets based on audited financial statements as of July 31, 2009.
5. Total plan contributions are as reported in the audited financial statements.
6. Historical contributions of previously withdrawn employers and employer for which this calculation was performed are as reported by the Fund Office.
7. We are aware of no other participating employers belonging to the same controlled group as the employer for which this calculation was completed.
8. We are unaware of any applicability of ERISA Section 4225 on this assessment and defer to the Fund Administrator and Legal Counsel to determine whether it applies.

EXHIBIT L

Ohio Operating Engineers Pension Fund

DETERMINATION OF A PARTIAL WITHDRAWAL AS OF JULY 31, 2013

Employer Name: **Sofco Erectors, Inc.**

End of Three-Year Testing Cycle:

07/31/2013

Plan Year Ended 7/31	Contribution Base Units (Hours)	2-Year Average of Highest CBUs	Ratio of Hours to Maximum Average CBU
2013	3,442.50	12,253.50	28%
2012	2,172.00	12,253.50	18%
2011	1,123.00	12,253.50	9%
2010	440.00		
2009	1,607.50		
2008	11,978.00		
2007	11,053.50		
2006	12,529.00		

A partial withdrawal has occurred as of July 31, 2013.

EXHIBIT M

Ohio Operating Engineers Pension Fund
 CALCULATION OF ALLOCABLE AMOUNT OF UNFUNDED VESTED BENEFITS
 For a Withdrawal in the Plan Year Ended July 31, 2011

Employer Name: Sofco Erectors, Inc.

Year Ended ¹	Unamortized Balance of Withdrawal Liability Pools		Contributions During 5-Year Period Ended Prior to Date Pool Established		Liability Allocated: (5) divided by (4), times the sum of (2) and (3)
	Basic ²	Reallocated ³	Total Plan Contributions ⁴	Obligated Employer Contributions ⁵	
<u>July 31</u>	<u>Basic²</u>	<u>Reallocated³</u>	<u>Contributions⁴</u>	<u>Contributions⁵</u>	<u>(2) and (3)</u>
(1)	(2)	(3)	(4)	(5)	(6)
2003	\$169,535,919	\$0	\$178,834,875	\$291,244	\$276,100
2004	(19,021,072)	0	183,435,933	275,279	(28,545)
2005	91,440,015	0	184,525,945	211,259	104,687
2006	(121,631,202)	0	187,236,038	189,279	(122,958)
2007	28,505,519	0	192,258,544	180,029	26,692
2008	124,410,184	0	202,969,173	187,255	114,778
2009	339,158,172	0	210,884,752	161,099	259,090
2010	42,238,100	0	218,622,244	127,590	<u>24,651</u>
Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal (Sum of Column 6)					\$654,495

¹ Years not shown have no withdrawal liability components.

² Original value of the changes in the unfunded vested benefits, written down 5% per year.

³ Original value of non-assessable or non-collectible withdrawal liability, written down 5% per year.

⁴ Total fund contributions for the Plan year listed and the four preceding years, excluding contributions from withdrawn significant employers who withdrew on or before the date the pool was established.

⁵ Obligated employer contributions for the Plan year listed and the four preceding years, including contributions owed but not yet paid.

EXHIBIT N

Ohio Operating Engineers Pension Fund
DEVELOPMENT OF CREDIT FOR PRIOR PARTIAL WITHDRAWALS
For a Partial Withdrawal in the Plan Year Ended July 31, 2013

Credit for Prior Partial Withdrawal in Plan Year Ended July 31, 2011

A:	Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$ 370,754
B:	Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....	0.813497
C:	Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$ 344,627
D:	Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$ 423,637
E:	Credit for prior partial withdrawal in Plan year ended July 31, 2011 [$A \times B \times C / (D \times B)$].....	\$ 301,607

Credit for Prior Partial Withdrawal in Plan Year Ended July 31, 2012

F:	Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$ 629,844
G:	Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....	0.648545
H:	Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$ 111,358
I:	Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$ 669,922
J:	Credit for prior partial withdrawal in Plan year ended July 31, 2012 [$F \times G \times H / (I \times G)$].....	\$ 104,696
K:	Total credit for prior partial withdrawals [E + J]	\$ 406,303

Note: Per ERISA Section 4206.10, the plan year in which the partial withdrawal occurred for purposes of the above calculations is deemed to be the first year of the 3-year testing period.

EXHIBIT O

Ohio Operating Engineers Pension Fund

DETERMINATION OF WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2013

Employer Name: Sofco Erectors, Inc.

A.	Preliminary Allocable Amount of Unfunded Vested Benefits	\$654,495
B.	De Minimis Reduction Under ERISA Section 4209	
(1)	Lesser of 0.75% of Unfunded Vested Benefits or \$50,000	\$50,000
(2)	Reduction: $\$100,000 + (B)(1) - (A)$ but not greater than $(B)(1)$ nor less than zero	\$0
C.	Net Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal	\$654,495
D.	Total Contribution Hours in the Five-Year Period 08/01/2005 – 07/31/2010	37,608.00
E.	Average Contribution Hours in Five-Year Period $[(D) \div 5]$	7,521.60
F.	Contribution Hours 08/1/2013 - 07/31/2014	3,834.00
G.	Partial Withdrawal Liability Factor: $1 - [(F) \div (E)]$	49.026803%
H.	Net Allocable Share of Unfunded Vested Benefits for Partial Withdrawal: $(C) \times (G)$	\$320,878
I.	Credit for Prior (July 31, 2011 and 2012) Partial Withdrawals	\$406,303
J.	Withdrawal Liability: $(H) - (I)$, but not less than zero	\$0

Ohio Operating Engineers Pension Fund

BASIS FOR DETERMINING WITHDRAWAL LIABILITY

For a Partial Withdrawal in the Plan Year Ending July 31, 2013

1. Withdrawal liability computed using the “Presumptive Method” as described in ERISA Section 4211(b).
2. Census data collected as of July 31, 2010.
3. All assumptions per the July 31, 2010 withdrawal liability report.
4. Market value of assets based on audited financial statements as of July 31, 2010.
5. Total plan contributions are as reported in the audited financial statements.
6. Historical contributions of previously withdrawn employers and employer for which this calculation was performed are as reported by the Fund Office.
7. We are aware of no other participating employers belonging to the same controlled group as the employer for which this calculation was completed.
8. We are unaware of any applicability of ERISA Section 4225 on this assessment and defer to the Fund Administrator and Legal Counsel to determine whether it applies.

EXHIBIT Q

Ohio Operating Engineers Pension Fund
 CALCULATION OF ALLOCABLE AMOUNT OF UNFUNDED VESTED BENEFITS
 For a Withdrawal in the Plan Year Ended July 31, 2017

Employer
 Name:

Sofco Erectors, Inc.

Year Ended ¹	Unamortized Balance of Withdrawal Liability Pools		Contributions During 5-Year Period Ended Prior to Date Pool Established		Liability Allocated: (5) divided by (4), times the sum of of
			Total Plan	Obligated Employer	
<u>July 31</u>	<u>Basic²</u>	<u>Reallocated³</u>	<u>Contributions⁴</u>	<u>Contributions⁵</u>	<u>(2) and (3)</u>
(1)	(2)	(3)	(4)	(5)	(6)
2003	\$91,288,572	\$0	\$178,834,875	\$291,244	\$148,669
2004	(10,869,184)	0	183,435,933	275,279	(16,311)
2005	54,864,009	0	184,525,945	211,259	62,812
2006	(76,019,502)	0	187,236,038	189,279	(76,849)
2007	18,444,748	0	192,258,544	180,029	17,271
2008	82,940,123	0	202,969,173	187,255	76,519
2009	232,055,591	0	210,884,752	161,099	177,272
2010	29,566,670	0	218,622,244	127,590	17,255
2011	127,603,629	0	230,778,340	95,158	52,615
2012	214,305,669	0	250,306,333	70,436	60,305
2013	7,764,623	0	269,018,918	46,278	1,336
2014	(129,537,937)	6,853	298,703,055	62,852	(27,255)
2015	261,224,360	0	331,169,312	94,102	74,227
2016	112,294,964	0	360,524,316	121,118	<u>37,725</u>
Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal (Sum of Column 6)					\$605,591

¹ Years not shown have no withdrawal liability components.

² Original value of the changes in the unfunded vested benefits, written down 5% per year.

³ Original value of non-assessable or non-collectible withdrawal liability, written down 5% per year.

⁴ Total fund contributions for the Plan year listed and the four preceding years, excluding contributions from withdrawn significant employers who withdrew on or before the date the pool was established.

⁵ Obligated employer contributions for the Plan year listed and the four preceding years, including contributions owed but not yet paid.

EXHIBIT R

Ohio Operating Engineers Pension Fund
DEVELOPMENT OF CREDIT FOR PRIOR PARTIAL WITHDRAWALS
For a Withdrawal in the Plan Year Ended July 31, 2017

Credit for Prior Partial Withdrawal in Plan Year Ended July 31, 2011

A:	Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$	212,111
B:	Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....		0.813497
C:	Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$	344,627
D:	Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$	423,637
E:	Credit for prior partial withdrawal in Plan year ended July 31, 2011 [A x B x C / (D x B)].....	\$	172,551

Credit for Prior Partial Withdrawal in Plan Year Ended July 31, 2012

F:	Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$	389,383
G:	Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....		0.648545
H:	Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$	111,358
I:	Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$	669,922
J:	Credit for prior partial withdrawal in Plan year ended July 31, 2012 [F x G x H / (I x G)].....	\$	64,725

Credit for Prior Partial Withdrawal in Plan Year Ended July 31, 2013

K:	Sum of Employer's Share of Unamortized Pools for years prior to the partial withdrawal.....	\$	406,638
L:	Fraction determined under Section 4206(a)(2) of ERISA for the prior partial withdrawal.....		0.490268
M:	Amount of withdrawal liability assessed to employer for the prior partial withdrawal.....	\$	-
N:	Amount of unfunded vested liability allocable to employer as if it had completely withdrawn as of the date of the prior partial withdrawal.....	\$	654,495
O:	Credit for prior partial withdrawal in Plan year ended July 31, 2013 [K x L x M / (N x L)].....	\$	-
P:	Total credit for prior partial withdrawals [E + J + O]	\$	237,276

Note: Per ERISA Section 4206.10, the plan year in which the partial withdrawal occurred for purposes of the above calculations is deemed to be the first year of the 3-year testing period.

EXHIBIT S

Ohio Operating Engineers Pension Fund

DETERMINATION OF WITHDRAWAL LIABILITY

For a Withdrawal in the Plan Year Ending July 31, 2017

Employer Name: Sofco Erectors, Inc.

A.	Preliminary Allocable Amount of Unfunded Vested Benefits	\$605,591
B.	De Minimis Reduction Under ERISA Section 4209	
	(1) Lesser of 0.75% of Unfunded Vested Benefits or \$50,000	\$50,000
	(2) Reduction: $\$100,000 + (B)(1) - (A)$ but not greater than (B)(1) nor less than zero	\$0
C.	Limitation in Accordance with ERISA Section 4225 (Sale of Assets)	N/A*
D.	Net Allocable Amount of Unfunded Vested Benefits for Complete Withdrawal	\$605,591
E.	Credit for Prior (July 31, 2011, 2012, and 2013) Partial Withdrawals	\$237,276
F.	Withdrawal Liability: $(D) - (E)$, but not less than zero	\$368,315

* We are unaware of any applicability of Section 4225 on this assessment and defer to the Fund Administrator and Legal Counsel to determine whether it applies

EXHIBIT T

Ohio Operating Engineers Pension Fund
 DETERMINATION OF PAYMENT SCHEDULE UNDER ERISA SECTION 4219
 For a Withdrawal in the Plan Year Ended July 31, 2017

Employer Name: Sofco Erectors, Inc.

(1) Employer Base Units (hours) history:

Year Ended		
<u>July 31</u>	<u>Hours</u>	<u>3-Year Average Hours</u>
2007	11,053.50	N/A
2008	11,978.00	N/A
2009	1,607.50	8,213.00
2010	440.00	4,675.17
2011	1,123.00	1,056.83
2012	2,172.00	1,245.00
2013	3,442.50	2,245.83
2014	3,834.00	3,149.50
2015	5,527.00	4,267.83
2016	5,477.00	4,946.00
(2) Average Base Units for highest 3 consecutive years during 10 years ended July 31, 2016		8,213.00
(3) Highest contribution rate during 10 years ended July 31, 2017		\$6.00
(4) Annual payment = (2) x (3) [rounded up to the nearest \$4]		\$49,280
(5) Quarterly payment = (4) / 4		\$12,320
(6) Number of Full Years of Payment		10
(7) Remaining Balance After 10 Years		\$2,721
(8) Number of Full Quarterly Payments in Year 11:		0
(9) Amount of Remaining Payment = (7) - (5) x (8)		\$2,721

Ohio Operating Engineers Pension Fund

BASIS FOR DETERMINING WITHDRAWAL LIABILITY

For a Withdrawal in the Plan Year Ending July 31, 2017

1. Withdrawal liability computed using the “Presumptive Method” as described in ERISA Section 4211(b).
2. Census data collected as of July 31, 2016.
3. All assumptions per the July 31, 2016 withdrawal liability report.
4. Market value of assets based on audited financial statements as of July 31, 2016.
5. Total plan contributions are as reported in the audited financial statements.
6. Historical contributions of previously withdrawn employers and employer for which this calculation was performed are as reported by the Fund Office.
7. We are aware of no other participating employers belonging to the same controlled group as the employer for which this calculation was completed.

CONTRIBUTION REPORTING FORMS

• **2007** 241

Title Sr. Acctg. Clerk Date 2/15/2003

Total Hours all Pages

OOE-000031

02/03/03 Page 1
 System Date: 02/03/03
 System Time: 1:31 pm
 Files Used: MASTER.PRM
 SYSTEM.PRS
 CURRENT.PRT

OPERATING ENGINEERS
 Local 18 Fringe Report

WFOC ERECTORS, INC.
 Assign: T:\sofco\ReportUnion\Pr0018.rpt

check Dates 1/01/2003 through 1/31/20

Employee

Union: OPERATING ENGINEERS

Local: LOCAL 0018
 Class:Fork Truck Operator
 JAMES V. GENTILE 299-50-9863

Class:JOURNEYMAN

275-54-7559
 JON E. ALLEN
 299-46-3468
 THOMAS KENNEDY
 293-64-1441
 MARK J. LUNG
 269-48-1253
 DIANNE SMALLWOOD
 232-70-3111
 LARRY J. TERRY

Class Totals

Local Totals

Union Totals

Regular Hours	Overtime Hours	Total Hours	Total Pay	HSW Fringe	Pension Fringe	APPR Fringe	ED&SAF Fringe	AGC Fringe	DUES: % Deduct
8.00		8.00	193.44	28.88	24.00	3.60	.32	1.12	2.90
120.00		120.00	3,100.80	433.20	360.00	54.00	4.80	16.80	46.50
200.00		200.00	5,168.00	722.00	600.00	90.00	8.00	28.00	77.50
128.00		128.00	3,243.52	462.08	384.00	57.60	5.12	17.92	48.64
120.00		120.00	3,040.80	433.20	360.00	54.00	4.80	16.80	45.60
32.00		32.00	826.88	115.52	96.00	14.40	1.28	4.48	12.40
600.00*	.00*	600.00*	15,380.00*	2,166.00*	1,800.00*	270.00*	24.00*	84.00*	230.64*
608.00*	.00*	608.00*	15,573.44*	2,194.88*	1,824.00*	273.60*	24.32*	85.12*	233.54*
608.00*	.00*	608.00*	15,573.44*	2,194.88*	1,824.00*	273.60*	24.32*	85.12*	233.54*

OOE-000032

**SEE BACK OF THIS FORM FOR
GENERAL INSTRUCTIONS**

CERTIFICATION OF AUTHORIZED PERSON

CERTIFICATION OF AUTHORIZED PERSON
Signature Anne McLain
Title Sr. Acctg. Clerk Date 11/15/2003

How 24 over Apple 24 over

Total Hours all Pages

**Make One Check for
Total Contributions**
Payable to:

TOTAL CONTRIBUTIONS
10,700.24

OOE-000050

10/27/03 Page 1
System Date: 10/27/03
System Time: 5:08 pm
Files Used: MASTER.PRM
SYSTEM.PRS
CURRENT.PRT

OPERATING ENGINEERS
Local 18 Fringe Report

OFCC ERECTORS, INC.
Design: T:\sofco\ReportUnion\Pr0018.rpt

Check Dates 10/01/2003 through 10/31/

Employee

Union: OPERATING ENGINEERS

Local: LOCAL 0018

Class:Fork Truck Operator

283-84-1673
HAROLD K. DEVERS
288-80-0173
RUSSEL K. GARRIS
195-48-3642
PAM HARTMAN
333-36-3807
WILLIAM A. HIGGINS
296-40-7526
DENNIS A. KLINE
282-56-7994
CHARLES L. OWSLEY
PATRICIA A. SWANEY
284-56-6470
Class Totals

Class:JOURNEWMAN

270-50-0751
EDDIE I. ADKINS
347-58-1184
MOSEZ W. BURESH
300-62-9271
MARK R. FOSTER
299-46-3468
THOMAS KENNEDY
293-64-1441
MARK J. LUNG
271-40-9830
PAUL K. NOXES
277-70-0448
Class Totals

Local Totals

Union Totals

Regular Hours	Overtime Hours	Total Hours	Total Pay	H&W Fringe	Pension Fringe	APPR Fringe	ED&SAP Fringe	AGC Fringe	DUES % Deduct
74.00		74.00	1,830.02	304.14	222.00	33.30	2.96	10.36	27.45
138.00		138.00	3,572.82	567.18	414.00	62.10	5.52	19.32	53.58
34.00		34.00	840.82	139.74	102.00	15.30	1.36	4.76	12.61
70.00		70.00	1,812.30	287.70	210.00	31.50	2.80	9.80	27.19
16.00		16.00	395.68	65.76	48.00	7.20	.64	2.24	5.94
64.00		64.00	1,582.72	263.04	192.00	28.80	2.56	8.96	23.74
72.00	8.00	80.00	2,077.32	328.80	240.00	36.00	3.20	11.20	31.16
468.00*	8.00*	476.00*	12,111.68*	1,956.36*	1,428.00*	214.20*	19.04*	66.64*	181.67*
96.00	22.00	118.00	3,339.82	484.99	354.00	53.11	4.72	16.52	50.09
94.00	8.00	102.00	2,745.84	419.22	306.00	45.90	4.08	14.28	41.18
16.00		16.00	418.24	65.76	48.00	7.20	.64	2.24	6.27
200.00		200.00	5,178.00	822.00	600.00	90.00	8.00	28.00	77.55
160.00	19.50	179.50	4,899.69	737.75	538.50	80.78	7.18	25.13	73.49
104.00		104.00	2,692.57	427.45	312.00	46.81	4.16	14.56	40.38
120.00		120.00	3,166.80	493.20	360.00	54.00	4.80	16.80	47.49
790.00*	49.50*	839.50*	22,440.96*	3,450.37*	2,518.50*	377.80*	33.58*	117.53*	336.55*
1,258.00*	57.50*1	1,315.50*	34,552.64*	5,406.73*	3,946.50*	592.00*	52.62*	184.17*	518.22*
1,258.00*	57.50*1	1,315.50*	34,552.64*	5,406.73*	3,946.50*	592.00*	52.62*	184.17*	518.22*